

RECORDATION NO. 25341-D FILED

DEC 11 '07 -10 38 AM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

December 11, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Full Release, dated as of December 3, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment Agreement previously filed with the Board under Recordation Numbers 25341-A.

The name and address of the party to the enclosed document are:

Lessor/Secured Party: FirstMerit Leasing Company
c/o FirstMerit Bank
106 South Main Street
Akron, Ohio 44308

[Lessee/Debtor: The Andersons, Inc.
480 West Dussel Drive
Maumee, Ohio 43537]

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

31 railcars RELEASED: AEX 248613 and within the series AEX 407 - AEX 1312 as more particularly set forth in the attachment to the document.

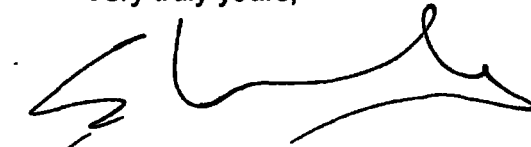
A short summary of the document to appear in the index is:

Full Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

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FULL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: First Merit Leasing Company hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

See Exhibit A

The primary document(s) to which this FULL RELEASE relates, are between First Merit Leasing Company (Lessor Party) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 25341-A dated March 12, 2007.

IN WITNESS WHEREOF, First Merit Leasing Company has hereunto set its name, by its proper office thereunto duly authorized, this 3rd day of December 2007.

FIRST MERIT LEASING COMPANY

By: Stanley J. Hujarski

STATE OF
County of

)
) SS

On this 3rd day of Dec 2007, personally appeared Stanley J. Hujarski to me personally known, who, being duly sworn, did say that he (he/she) is the Vice President of First Merit Leasing Company and that said instrument was signed by authority of its board of directors, and he (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

Notary Public

Expiration:

MARTHA J. DILLONMARTHA J. DILLON

Residence Co. - Summit

Notary Public

Notary Commission Expires

5/20/09

EXHIBIT A

AEX 000407
AEX 000577
AEX 000579
AEX 000582
AEX 000613
AEX 000615
AEX 000616
AEX 000625
AEX 000630
AEX 000632
AEX 000633
AEX 000638
AEX 000642
AEX 000649
AEX 000666
AEX 000668
AEX 000982
AEX 000998
AEX 000999
AEX 001001
AEX 001128
AEX 001134
AEX 001136
AEX 001142
AEX 001165
AEX 001199
AEX 001207
AEX 001227
AEX 001259
AEX 001312
AEX 248613

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 12/11/07



Robert W. Alvord